

# Exhibit A

Valerie S. Krueckeberg

July 1, 2019

The Honorable J. Paul Oetken  
United States District Court  
South District of New York  
40 Foley Square, Room 2101  
New York, NY 10007

Re: David Middendorf Sentencing  
18 Cr. 36 (JPO)

Dear Judge Oetken:

My name is Valerie Krueckeberg and I'm a Certified Public Accountant in the state of Ohio, currently employed as the Managing Director of Shared Business Services for the Jewish Federation of Cincinnati. I worked closely with Dave Middendorf for the majority of my near 15 years in the Cincinnati, Ohio office of KPMG LLP (1992-2007). I am aware that Dave was convicted on March 11, 2019 of conspiring to commit wire fraud and wire fraud and that you will be sentencing him in connection with these crimes.

I would like to share my personal and professional experiences with Dave. I first worked with Dave fresh out of college when he was my manager on the Federated Department Stores' annual audit to which I had been assigned. He was a consistent pleasure to work with and for – leading by example in everything he did. He was someone that each of us looked up to and he considered it part of his responsibility to ensure we understood our important role auditing a complex client.

His leadership manifested itself in a variety of ways – his signature habit was to come in every morning, make the rounds with the team, shake each member's hand, and inquire as to our well-being or simply engage in what was happening in our lives. He made us feel valued, simply by taking the time to ask questions and listen – whether we were a first year auditor or the partner on the job. Our individual statuses were not important as we were teammates. Remarkably, as Dave advanced in his career and became a partner, that down-to-earth, morning habit consistently remained, continued to make him approachable, and was greatly appreciated by all.

Another situation comes to mind when I think of Dave's character and leadership. We had a client satisfaction issue when the Corporate Controller of our client didn't feel that we had appropriately communicated something to him prior to it going to the Audit Committee. Dave, the audit senior manager at the time, and the audit partner happened to be at a different work location the morning of this incident. In their absence, the irate Corporate Controller took his frustrations out by verbally berating me in front of our college intern. Upon Dave's return to the client location, we shared what had happened. In a situation where he could have easily taken the path of least resistance and simply focused on the underlying issue at hand with the client, Dave immediately and firmly addressed the client's inappropriate behavior. Dave met with him and made clear that his behavior and lack of professionalism was unacceptable. Dave also let him know that in the future, the Corporate Controller

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was to direct any complaints to Dave. As a result, the client even apologized to me. This event occurred around 1995 and more than 20 years later, it still resonates as a clear moment of always doing the right thing.

Dave consistently modeled ethical integrity – he had a talent for difficult conversations and delivering unpopular news. This critical skill set him apart from others in a profession that demanded the necessity for it. Not only was he a confident, objective and truthful voice with audit clients, I witnessed this trait just as much with internal firm initiatives, policies, and politics. I always believed he had the independent and sound judgment to steer our professional ship to better and more improved waters because he never shied away from something that was difficult or challenging. He was and is a person you can trust to bluntly speak the truth and transparently address problems. I personally attribute the confidence I have in using my voice professionally during difficult situations to what I observed and learned from watching Dave.

Dave's first priority has always been his family. Dave has been a role model in this area of his life as well. He loves his wife, Sheila, and never hesitates to show this love. He adores his three daughters and takes his responsibility to raise them into three beautiful, happy, and responsible human beings seriously.

Dave has been my colleague, my friend, and my mentor. Not only has he been that to me, but I can assure you he's been that to many individuals who have traversed the halls of KPMG. Dave has always invested in his relationships. He considered it his responsibility to mentor the up-and-comers, to be transparent and productive in the use of his voice to improve all aspects of the firm, and to just generally make us all better professionals and human beings.

I respectfully request that you spare Dave Middendorf any sentence of imprisonment. Absent that, I implore you to be lenient. This man still has an incredible amount to offer as a friend, a father, a husband, and a professional. Knowing Dave as I do, I truly believe that the loss of his career – the one that he invested more than 30 years of blood, sweat, and tears in – has been a heartbreaking punishment already. Please thoughtfully consider this request.

Respectfully,

A handwritten signature in blue ink, appearing to read 'V. Krueckeberg', with a long horizontal flourish extending to the right.

Valerie S. Krueckeberg